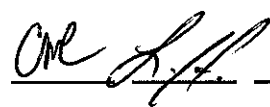


K.H.



**TOWN OF LUNENBURG
BOARD OF ASSESSORS
P.O. BOX 135
LUNENBURG, MA. 01462**

Minutes from the Board of Assessors meeting held: September 13, 2011.
The meeting opened at 6:00 pm.

Present:, Chairman, Christopher Comeau, Board Members, Matthew Papini, Sr., Lou Franco, Harald Scheid Regional Assessor and Louise Paquette, Administrative Assistant.

Board reviewed and approved current expense vouchers, abatements, warrants, payroll & minutes

Harald presented forms to the Board required by the Division of Local Services for review and approval:

- (1) Locally Assessed Utility Cover Letter This letter states that the BOA has accepted the Utility Net Book Personal Property Values as reported by the following companies: Boston Gas Co., New England Power Co., MA Electric Co., and Unifil/ Fitchburg Gas & Electric. Board accepted and approved the values as submitted by each company.
- (2) Sales Report Cover Letter The letter states that the Board agrees to review and approve all valuations reflecting full & fair cash value in all classes of property before they are submitted to the Bureau of local Assessment for preliminary certification. The Board accepted and approved.

Harald spoke on a letter received regarding settlement of an ATB case. Letter was sent to all communities in the Commonwealth regarding assessments for AT & T. They are seeking depreciation of values since 2004. The DOR is certifying their values according to AT&T's depreciation schedule. They intend to waive all appeals since 2004 in exchange for each community to adopt their schedule. Harald advised the Board to support this. Board agreed and Chris Comeau signed the agreement.

Lunenburg Privilege Assessment Fee: We are in receipt of a Memo from the Sewer Commission regarding the Lunenburg Village Privilege Fee. The Sewer Commission is seeking an administrative abatement in the amount of \$519,618.15 (the full amount of sewer privilege fee) for the Lunenburg Village 40B project located at 250 Whalom Road. The Sewer Commission after consulting with the Tax Collector, Jeff Ugalde, Regional Assessor, Harald Scheid, and reviewing the Sewer Assessment By Law, determined that the amount should have been assessed at the time of connection. Harald stated the Sewer Commission has agreed to abate the full amount of the privilege fee for now and will review this project annually (at a minimum) to determine when Lunenburg Village connects to the main sewer, so that this amount can be re-assessed to this parcel. They have agreed to keep the recorded Lien in place, unless the project is withdrawn. The Board reviewed and approved the Fiscal Year 2011 Sewer Betterment abatement / not to affect the overlay.

Harald spoke on the process assessment finalization leading to tax rate setting. He explained that the DOR is still working on finalizing the assessment records and values on all properties. David is working closely with Jen from the DLS and hopes to have approval /certification soon. Harald explained to the Board that often we are hard-pressed for tax rate setting due to "last minute" town meetings. To our knowledge, we have not "heard" of any upcoming fall/winter town meeting.

Louise spoke of an upgrade of Munis which is schedule to take place in October. The upgrade is necessary due to the fact that Munis will **not** provide ongoing support if we continue to use the older version. Harald spoke of the problems that have occurred in the past and hopes that the CAMA program will be compatible with this new version.

Louise presented (100) Statutory Exemption applications to the Board for review. She stated that she has received the DOR revised (7/2011) Taxpayers Guide to Local Property Tax Exemptions for all clauses under Massachusetts General Law Chapter 59, Section 5. In reviewing the applications, Louise brought before the Board an applicant seeking a Veteran (V1) exemption who's domicile is no longer in Lunenburg but continues to own the property. After much discussion, the majority of the Board used their discretion in deciding that the Vet after many years of receiving the exemption should continue to be granted the exemption at this time. Lou Franco questioned the Board's authority to over-ride the eligibility requirements as defined by the DOR. Chris stated that the Board has always looked at the Veteran's exemption applications favorably by granting the exemption. Harald explained that the Town does get reimbursed from the State for these exemptions. Chris requested that Louise continue to bring forward questions for discussion regarding eligibility requirements for any individuals. After reviewing all the applications, the Board approved 99 applications for exemptions and denied one senior Clause 17D / ED application due to having less than 5 years of ownership of the property in Lunenburg.

Harald presented to the Board FY11 Supplemental Real Estate abatement applications totally 48, submitted on August 29, 2011. The Board reviewed and voted not to grant the abatements. Regional Assessor will mail notifications.

Next meeting is slated to be held on Tuesday, October 4, 2011 at 6:00pm. Louise will send out notice of meeting and agenda. Meeting adjourned at 7:25pm.

Respectfully Submitted,

A handwritten signature in cursive script, reading "Louise Paquette".

Louise Paquette
Administrative Assistant
To the Board of Assessors